

Tuesday, November 18, 2008

The Board met at 2757 Shell Beach Road, Pismo Beach, at 1:44 p.m., with Dr. Chu, Chair, Ms. Yee, Vice Chairwoman and Ms. Steel present, Ms. Mandel present on behalf of Mr. Chiang in accordance with Government Code section 7.9.

ANNUAL BOARD MEETING WITH COUNTY ASSESSORS

Dr. Chu opened the annual meeting of the Board and county assessors required under section 15607 of the Government Code to discuss administrative issues related to assessment and taxation laws and to promote uniformity and tax procedural matters throughout the State. Dr. Chu welcomed the county assessors to the meeting on behalf of the Board.

Greetings and Introductory Remarks by Each Board Member

Dr. Chu commented to all of the county assessors that she appreciated and valued their input. She thanked them for always approaching their duties as county assessors with the highest level of integrity. She especially recognized Kenneth D. Stieger, Sacramento County Assessor and California Assessors' Association President, and Rick Auerbach, Los Angeles County Assessor, for being great examples and leaders. Dr. Chu recognized the Members of the Board of Equalization for their dedication to the Board and the taxpayers of the State of California. Dr. Chu went on to discuss accomplishments made by the county assessors and the Board working together. She encouraged the assessors to continue bringing forth concerns and suggestions they might have. Dr. Chu also introduced some of her staff: Steve Shea, Chief Deputy, and Mark Hele, Tax Consultant Expert. Dr. Chu introduced her colleagues, Members of the Board of Equalization.

Ms. Yee thanked Tom J. Slavich, San Benito County Assessor, and his staff for the planning of this year's meeting. She also recognized Ken Stieger for his continued service and great leadership of the County Assessors' Association. Ms. Yee stated that she looks forward to continuing working with the new president-elect Dan Goodwin, Ventura County Assessor. Ms. Yee noted the remarkable diversity in the County Assessors' Association. She recognized the achievements women have made in the organization and acknowledged that it is a challenging job. Ms. Yee also recognized the great accomplishments that were made this past year by having both the Board and the County Assessors' Association work together. She went on to say this coming year will have its challenges with the budget troubles and other issues outlined. Ms. Yee thanked all the county assessors and their staff members for their professionalism and commitment to their work. She expressed her gratitude to Bruce Dear, former Placer County Assessor, and wished him and his family the best in his retirement.

Ms. Steel started by wishing her mother a happy birthday and thanked her for all of her support throughout the years. Ms. Steel recognized her districts hard working assessors. Ms. Steel also discussed the State's budget problem and said that at this time it is most important to have county assessors continue working well with the taxpayers. Ms. Steel acknowledged that the Board of Equalization has made progress in the area of training for the assessors and their offices, and assured the assessors that she and the Board would continue to improve the training program. She stated that she enjoys working as a Board Member because she has the pleasure of

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helping taxpayers. She introduced some of her staff: Elizabeth Maeng, Tax Counsel and Neil Shah, Senior Advisor. Ms. Steel went on to say she is very lucky and enjoys working with her staff and all of the assessors.

Ms. Mandel conveyed greetings from State Controller John Chiang to all the assessors. She recognized Tom Hudson in the audience for being present on behalf of Mr. Leonard. Ms. Mandel reminded all the assessors that correspondence on any issues that are coming before the Board should be delivered to the Members prior to the meetings. She stated it was good to see all the assessors again and looks forward to working with them in the coming year.

Opening Remarks by California County Assessors' Association

Honorable Kenneth Stieger, President, California Assessors' Association, stated that he was happy to work with the Members on past issues and hopes to continue. He applauds the Board for putting in place guidelines for the petition process for future valuation studies. He stated that the California Assessors' Association has a certain level of satisfaction with the Board's actions on issues and that he believes it's mostly due to the Board's genuineness to seek fairness. Mr. Stieger on behalf of the California Assessors' Association thanks and appreciates the support the Board has always given. He thanked the dedicated and hard-working staff of the Board of Equalization, especially the Property Tax Division for its efforts to improve the training programs. Mr. Stieger stated it has been a great pleasure working with all of the Members as the California Assessors' Association President.

Honorable Dan Goodwin, President-Elect, California Assessors' Association, stated that good communication is what gets things done and is what really counts. He said that after all these years of working and communicating together, both the Board of Equalization and the California county assessors now have a common outlook on what has to be done. Mr. Goodwin stated that the public is well served having the Board of Equalization keep track of assessors and by offering training, rules and guidelines. The Board of Equalization and the assessors have a responsibility and they are keeping to it. Mr. Goodwin stated he is looking forward to working with the Board of Equalization as the new President.

Introduction of New Board Staff

David Gau, Deputy Director, Property and Special Taxes Department, introduced the newly appointed Randy Ferris, Assistant Chief Counsel, Tax & Fee Programs Division, Legal Department.

Mr. Gau also introduced the newly appointed Robert Ingenito, Chief, Research and Statistics Section, Legislative and Research Division.

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Property and Special Taxes Department Presentations***Business Property Valuation Factors***

Mike Harris, Principal Property Appraiser, County-Assessed Properties Division, Property and Special Taxes Department, discussed the status of the valuation factor studies, petition procedures and guidelines for future studies, and the outcome of the November 5 Interested Parties Meeting. (Exhibit 11.17.)

Speakers: Kenneth Stieger, Sacramento County Assessor, and President, California Assessors' Association
Bill Rousseau, Chief Deputy Assessor, Sonoma County Assessor's Office
Dan Goodwin, Ventura County Assessor, and President-Elect, California Assessors' Association
Mark Ibele, Tax Consultant Expert, Office of Dr. Judy Chu, Fourth District, Board of Equalization
Webster J. Guillory, Orange County Assessor

Training County Assessors' Personnel

Lisa Thompson, Principal Property Appraiser, County-Assessed Properties Division, Property and Special Taxes Department, discussed training needs for county assessors' personnel and changes to the Board's training and certification program. (Exhibit 11.18.)

Speakers: Ron Thomsen, Alameda County Assessor
Gary E. Hazelton, Santa Cruz County Assessor
Kent Christensen, Merced County Assessor
Dan Goodwin, Ventura County Assessor, and President-Elect, California Assessors' Association
Webster J. Guillory, Orange County Assessor
Phil Ting, San Francisco County Assessor
Mary M. Solseng, Assistant Assessor, Santa Clara County Assessor's Office
Mark E. Colombo, Tehama County Assessor

Ms. Yee stated that although the Board has no authority to certify training for transfer analysts, the Board is looking at the feasibility of providing such a training course, and will be working with the Board's Legal Department and Property and Special Taxes Department.

Ms. Mandel commented on the value of interaction during training.

Assessment Practices Survey Program

Dean Kinnee, Chief, County-Assessed Properties Division, Property and Special Taxes Department, announced that Arnold Fong, Principal Property Appraiser, County-Assessed Properties Division, will be retiring soon which will be a loss to the County Assessment Practices Survey program. Another loss to the program, which occurred this past June, was that Jody

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Henning left the agency to become the Mono County Assessor. Mr. Kinnee thanked his staff for working with him while reallocating staff and especially thanked Lisa Thompson, Mike Harris, and Benjamin Tang for their hard work. Mr. Kinnee discussed the County Assessment Practices Survey program and possible solutions for improving the program. (Exhibit 11.19.)

Speakers: Thomas P. Kidwell, Madera County Assessor, and Executive Ad-Hoc
Committee Chair
Phil Ting, San Francisco County Assessor

Ms. Yee urged staff to determine whether a statutory change may provide more flexibility in the future of the Assessment Practices Survey program.

The Board adjourned at 3:35 p.m.

The foregoing minutes are adopted by the Board on January 22, 2009.

Note: The following matter was removed from the calendar prior to the meeting: Closed Session.